


**City of Rochester  
City Administrator's Office**

# Memo

**To:** Mayor and City Council  
Department Heads

**From:** Gary Neumann 

**Date:** May 9, 2003

**Re:** House GOP LGA Bill

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The House approved their Tax Bill on Wednesday, May 7<sup>th</sup>. The Senate has not approved a tax bill as of this date. Action on the Senate Tax Bill may happen next week. Differences in the bills will be discussed in a Conference Committee.

The House GOP LGA formula and the level of the cuts imposed is simply a disaster for Rochester. It is also a disaster for many other Greater Minnesota Cities and the Central cities, Minneapolis and St. Paul, but that is no consolation. There are two provisions in the House formula that were **not** contained within the formula recommended by the Governor and these provisions substantially increase the cuts to Rochester. There are the only three cities that are impacted cumulatively by both of these provisions – Minneapolis, St. Paul, and Rochester. The Governor's proposed cuts for Rochester are a disaster largely because he cuts more total dollars. The House Bill cuts less in total LGA dollars (as they include some Racino or other funding), but because their formula is worse for Rochester we end up at essentially the same place, a 2004 proposed cut of approximately \$7.0 million.

The House adopted this formula and the level of the cuts after a vigorous debate on an amendment offered by Rep. Dan Dorman of Albert Lea that would have reduced the cuts to cities in Greater Minnesota, including Rochester, and the central cities. Under the Dorman amendment, the cut to the City of Rochester would have been reduced from \$6,993,322 for 2004 to \$1,944,124. The Mayor, Sandy Keith, and myself made several trips to St. Paul to meet with the Rochester House members from Districts 29 and 30. Rep. Carla Nelson voted to support the Dorman Amendment to reduce the cuts to Rochester. However, Representatives Fran Bradley, Randy Demmer, and William Kuisle voted against the amendment and thus against lower cuts for Rochester. The amendment failed on a vote of 62 to 71,

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Some of the key things that should be pointed out about the House Tax Bill LGA cuts and their formula:

1. **Lack of "Sharing The Pain".** The House Bill cuts Local Government Aid by large amounts that inflict big cuts on Greater Minnesota Cities and Minneapolis and St. Paul while making much smaller cuts to the more property tax wealthy suburbs. This happened because they did not want to take back any of the State subsidy for the Metropolitan Bus system. In that regard, it appears that Metropolitan buses and "Caucus Harmony" were more important than reductions in Police, Fire, Public Works, Library, and Park and Recreation services in Rochester and other Greater Minnesota cities or property tax increases in those communities. We have previously noted that the suburban communities received much higher property tax relief per citizen in the 2001 property tax reform and are now receiving much lower cuts per citizen in 2003. In that regard, they have the best of both worlds; more property tax relief and smaller cuts. The cut to Rochester is equal to 60% of the Rochester LGA and 51% of the LGA plus Market Value Credit. For comparison, Minneapolis has a reduction of 41% of total aid and St. Paul is at 33% of total aid. **Of all the major cities or larger regional centers that receive significant amounts of LGA, Rochester receives the largest percentage loss in aid under the House Tax Bill. We can again say we are Number One!**

An example of the cuts for 2004 is as follows:

Permanent Cuts to Greater Minnesota Cities (2004 and following years)			Two Year Temporary Cuts to Metro Suburbs (2004 only, funding restored in 2005)		
		Population			Population
Rochester	<b>\$6,6993,322</b>	85,806	Edina	\$ 606,662	47,425
			Plymouth	809,989	65,894
			Roseville	673,701	33,690
			Minnetonka	953,655	51,301
			Woodbury	1,008,849	46,463
			Eden Prairie	1,002,540	54,901
			Eagan	1,323,300	63,557
			Chaska	148,948	17,449
			Prior Lake	400,100	15,917
Totals				<b>\$6,927,744</b>	396,597

Permanent Cuts to Other Greater Minnesota Cities and central cities	
Albert Lea	\$1,212,336
Austin	1,530,817
Mankato	2,413,991
New Ulm	1,238,797
Owatonna	1,523,656
St. Cloud	3,681,343
Winona	1,917,967
Duluth	5,985,938
St. Paul	27,644,515
Minneapolis	53,394,943

2. **Temporary Cuts For Suburbs vs. Permanent Cuts To Greater Minnesota.** Under the House plan, the cuts to LGA are intended to be permanent reductions. This loss in LGA is not intended to ever be restored even if the economy improves in 2005 and 2006. However it is proposed to restore the Market Value Credit reductions for the suburbs in 2005. Thus, the House Bill proposes to have only temporary two year reductions to the suburbs, but permanent cuts to Greater Minnesota cities and Minneapolis and St. Paul. For example, Edina loses \$606,000 in 2003 and 2004, but has this money restored in 2005 and for subsequent years. The \$6.993 million cut to Rochester is not intended to ever be restored by the House.
3. **New House Provisions That Hurt Rochester Which Were Not In The Governor's Formula.** The House Bill makes several changes in the formula proposed by the Governor, which result in much higher cuts for Rochester. The first is that the House decided to penalize cities that have a local sales tax by including 50% of local sales tax revenues in the revenue base that is used to determine a cities reduction in aid. This increases the cuts for the cities with local sales taxes (Rochester, Minneapolis, St. Paul, Duluth, Mankato, New Ulm, Cook County, Hermantown, Proctor, St. Cloud Area Cities, and Two Harbors). All of these cities, except Duluth, have sales taxes that are restricted to specific capital improvement projects, typically, which provide a regional benefit such as a Civic Center. In essence, this provision in the House bill takes LGA away from the annual operational budget of a city (Police, Fire, Public Works, Library and Park and Recreation services) because the City is using some sales tax dollars for a capital project that provides regional infrastructure benefits. These regional obligations are overburden costs that Rochester and other cities would have to otherwise fund with local property taxes. We think this provision in the House Bill is totally unfair and unwarranted.

For example, the current 1998 Rochester sales tax provides funding for projects that benefit the region such as Higher Education at the University Center, Highway 52, the Rochester International Airport, a Civic Center, and a Groundwater Protection Program to correct problems caused by failing township septic systems. The City's operating budget should not be penalized by losing additional LGA because we are using a sales tax to address these regional infrastructure needs and regional problems.

A second provision in the House Bill increases the cuts to cities that have a tax base that exceeds \$700 per capita. It increases the maximum cut cap by 38% if you are over \$700 per capita in tax base. Suburbs typically have well over \$700 per capita. However, since they get very little state aid, their cuts in aid are well below the cap percentage. However, Minneapolis, St. Paul, and Rochester have over \$700 per capita in tax base and this provision increases the Minneapolis, St. Paul, and Rochester cut cap by 38% for LGA reduction purposes. There does not appear to be any rationale for this provision. Rochester is unfortunately a target for additional cuts as a result of this provision.

These two provisions, when taken together, significantly increase the cuts to Minneapolis, St. Paul and Rochester. **For Rochester, the increase in the cuts due to these provisions is approximately \$3 million according to the House Research Department staff.**

4. **Levy Limits – You Can Levy Back For Some Cuts.** The levy limit provisions in the bill are somewhat confusing. To the best of my reading however, the following may apply.

2003 - The cut of \$3.4 million in aid is in the current budget year and there is no way to levy this cut. There would need to be a reduction in expenses or other revenues to fund this cut.

2004 – Under the House bill, the City can levy back the difference between the 2003 cut and the 2004 cut without voter approval. This means that the City elected officials would have authority to levy back \$3.6 million of the \$6.993 million in 2004 without voter approval. However, this would amount to approximately a 14% increase in City property taxes. The City could levy back the full \$6.993 million if there were a referendum to approve the amount over \$3.4 million. This, however, would be equal to a 28% increase in City property taxes.

2005 – the same levy limits remain in effect. Voter approval to exceed the levy back of more than \$3.4 million would still apply.

2006 – levy limits are removed. A reverse referendum procedure is installed to allow voters to challenge levy increases.

# **2004 LGA & City Market Value Credit Amounts: Current Law, House Tax Committee Bill, and Dorman Amendment**

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2004 current law LGA based on House Research simulation. 2004 market value credit estimated using 2003 market value credit as a proxy. LGA and city market value credit under the House Tax Committee bill derived from House Research simulation. Aid under Dorman amendment estimated by CGMC assuming a \$91 million reduction in city aid and market value credit achieved through a revenue base reduction of 5.35%.

	2004 Current Law			House Tax Committee Bill for 2004				Dorman Amendment for 2004			
	Est. LGA	Est. MV Credit	Total	Est. LGA	Est. MV Credit	Total	% Chg. from Curr. Law	Est. LGA	Est. MV Credit	Total	Loss from Curr. Law
<b><u>Coalition of Greater Minnesota Cities</u></b>											
Albert Lea	6,570,719	263,086	6,833,805	5,358,383	263,086	5,621,469	-17.7%	6,140,025	263,086	6,403,111	-6.3%
Alexandria	1,779,358	170,189	1,949,547	1,415,486	170,189	1,585,675	-18.7%	1,562,975	170,189	1,733,164	-11.1%
Austin	8,024,319	526,186	8,550,505	6,493,502	526,186	7,019,688	-17.9%	7,487,366	526,186	8,013,552	-6.3%
Babbitt	281,446	51,524	332,970	158,855	51,524	210,379	-36.8%	217,562	51,524	269,086	-19.2%
Baxter	127,806	177,652	305,458	-	65,569	65,569	-78.5%	-	157,143	157,143	-48.6%
Bemidji	4,086,631	99,146	4,185,777	3,239,725	99,146	3,338,871	-20.2%	3,797,658	99,146	3,896,804	-6.9%
Benson	1,178,286	79,013	1,257,299	939,318	79,013	1,018,331	-19.0%	1,095,235	79,013	1,174,248	-6.6%
Brainerd	4,169,718	257,490	4,427,208	3,488,947	257,490	3,746,437	-15.4%	3,846,154	257,490	4,103,644	-7.3%
Buffalo	1,236,079	170,912	1,406,991	1,011,763	170,912	1,182,675	-15.9%	1,071,207	170,912	1,242,119	-11.7%
Cambridge	592,178	180,031	772,209	260,623	180,031	440,654	-42.9%	375,585	180,031	555,616	-28.0%
Crookston	3,122,744	160,547	3,283,291	2,401,421	160,547	2,561,968	-22.0%	2,886,073	160,547	3,046,620	-7.2%
Detroit Lakes	1,682,260	137,953	1,820,213	1,185,546	137,953	1,323,499	-27.3%	1,510,810	137,953	1,648,763	-9.4%
East Grand Forks	2,567,796	214,709	2,782,505	1,999,666	214,709	2,214,375	-20.4%	2,323,558	214,709	2,538,267	-8.8%
Eveleth	1,898,339	113,362	2,011,701	1,411,282	113,362	1,524,644	-24.2%	1,732,697	113,362	1,846,059	-8.2%
Faribault	6,708,263	328,937	7,037,200	5,357,024	328,937	5,685,961	-19.2%	6,242,362	328,937	6,571,299	-6.6%
Fergus Falls	4,446,021	343,318	4,789,339	3,409,169	343,318	3,752,487	-21.6%	4,092,575	343,318	4,435,893	-7.4%
Glencoe	1,198,702	196,173	1,394,875	919,743	196,173	1,115,916	-20.0%	1,062,784	196,173	1,258,957	-9.7%
Glenwood	848,854	79,225	928,079	606,909	79,225	686,134	-26.1%	767,152	79,225	846,377	-8.8%
Goodview	202,976	91,222	294,198	66,595	91,222	157,817	-46.4%	142,715	91,222	233,937	-20.5%
Grand Rapids	1,867,610	252,424	2,120,034	1,229,046	252,424	1,481,470	-30.1%	1,580,412	252,424	1,832,836	-13.5%
Granite Falls	865,325	70,754	936,079	641,151	70,754	711,905	-23.9%	783,490	70,754	854,244	-8.7%
Hawley	382,846	30,949	413,795	303,451	30,949	334,400	-19.2%	351,022	30,949	381,971	-7.7%
Hermantown	925,572	94,741	1,020,313	491,248	94,741	585,989	-42.6%	806,002	94,741	900,743	-11.7%
Hibbing	7,232,115	508,118	7,740,233	5,232,250	508,118	5,740,368	-25.8%	6,556,248	508,118	7,064,366	-8.7%
Hoyt Lakes	532,889	61,654	594,543	364,829	61,654	426,483	-28.3%	422,592	61,654	484,246	-18.6%
International Falls	3,291,038	217,845	3,508,883	2,586,957	217,845	2,804,802	-20.1%	3,036,288	217,845	3,254,133	-7.3%
Janesville	585,034	67,503	652,537	455,853	67,503	523,356	-19.8%	534,214	67,503	601,717	-7.8%
Kenyon	451,009	64,115	515,124	330,822	64,115	394,937	-23.3%	399,166	64,115	463,281	-10.1%
La Crescent	448,480	148,093	596,573	286,024	148,093	434,117	-27.2%	352,763	148,093	500,856	-16.0%
Le Sueur	961,993	109,029	1,071,022	736,254	109,029	845,283	-21.1%	859,273	109,029	968,302	-9.6%
Litchfield	1,580,574	192,896	1,773,470	1,314,923	192,896	1,507,819	-15.0%	1,429,735	192,896	1,622,631	-8.5%
Little Falls	2,506,593	206,131	2,712,724	1,867,850	206,131	2,073,981	-23.5%	2,282,702	206,131	2,488,833	-8.3%
Luverne	1,474,463	110,609	1,585,072	1,166,121	110,609	1,276,730	-19.5%	1,369,865	110,609	1,480,474	-6.6%
Mankato	9,857,373	542,366	10,399,739	7,443,382	542,366	7,985,748	-23.2%	8,986,007	542,366	9,528,373	-8.4%
Marshall	2,846,368	271,373	3,117,741	2,180,431	271,373	2,451,804	-21.4%	2,554,586	271,373	2,825,959	-9.4%
Montevideo	1,777,246	167,201	1,944,447	1,381,848	167,201	1,549,049	-20.3%	1,612,457	167,201	1,779,658	-8.5%
Moorhead	8,723,312	508,980	9,232,292	6,635,146	508,980	7,144,126	-22.6%	8,023,059	508,980	8,532,039	-7.6%
Mora	719,112	38,410	757,522	565,175	38,410	603,585	-20.3%	662,649	38,410	701,059	-7.5%
Mountain Iron	598,182	95,686	693,868	218,968	95,686	314,654	-54.7%	466,884	95,686	562,570	-18.9%
New Ulm	4,499,927	508,393	5,008,320	3,261,130	508,393	3,769,523	-24.7%	4,073,871	508,393	4,582,264	-8.5%

	2004 Current Law			House Tax Committee Bill for 2004				Dorman Amendment for 2004			
	Est. LGA	Est. MV Credit	Total	Est. LGA	Est. MV Credit	Total	% Chg. from Curr. Law	Est. LGA	Est. MV Credit	Total	Loss from Curr. Law
North Mankato	2,371,615	294,099	2,665,714	1,372,060	294,099	1,666,159	-37.5%	2,090,831	294,099	2,384,930	-10.5%
Owatonna	5,468,645	564,691	6,033,336	3,944,989	564,691	4,509,680	-25.3%	4,929,434	564,691	5,494,125	-8.9%
Park Rapids	780,853	74,737	855,590	541,768	74,737	616,505	-27.9%	692,638	74,737	767,375	-10.3%
Pelican Rapids	617,889	65,370	683,259	476,122	65,370	541,492	-20.7%	563,147	65,370	628,517	-8.0%
Perham	472,004	75,111	547,115	364,982	75,111	440,093	-19.6%	406,968	75,111	482,079	-11.9%
Princeton	665,405	105,643	771,048	450,882	105,643	556,525	-27.8%	561,746	105,643	667,389	-13.4%
Red Wing	737,635	497,064	1,234,699	-	95,461	95,461	-92.3%	82,475	497,064	579,539	-53.1%
Redwood Falls	1,448,742	164,472	1,613,214	1,013,738	164,472	1,178,210	-27.0%	1,297,759	164,472	1,462,231	-9.4%
Rochester	11,648,684	2,077,392	13,726,076	4,655,362	2,077,392	6,732,754	-50.9%	9,704,560	2,077,392	11,781,952	-14.2%
Roseau	561,649	71,303	632,952	389,556	71,303	460,859	-27.2%	489,885	71,303	561,188	-11.3%
Rushford	460,550	79,990	540,540	345,882	79,990	425,872	-21.2%	408,805	79,990	488,795	-9.6%
Saint Augusta	202,760	41,186	243,946	151,139	41,186	192,325	-21.2%	180,376	41,186	221,562	-9.2%
Saint Charles	629,541	68,965	698,506	501,617	68,965	570,582	-18.3%	572,664	68,965	641,629	-8.1%
Saint Cloud	13,497,657	1,202,548	14,700,205	9,816,314	1,202,548	11,018,862	-25.0%	12,110,504	1,202,548	13,313,052	-9.4%
Saint James	1,329,883	88,659	1,418,542	1,128,919	88,659	1,217,578	-14.2%	1,233,879	88,659	1,322,538	-6.8%
Saint Joseph	818,158	92,552	910,710	592,531	92,552	685,083	-24.8%	736,940	92,552	829,492	-8.9%
Saint Peter	2,185,154	167,313	2,352,467	1,676,297	167,313	1,843,610	-21.6%	2,017,772	167,313	2,185,085	-7.1%
Sartell	326,282	163,255	489,537	183,334	163,255	346,589	-29.2%	193,291	163,255	356,546	-27.2%
Sauk Rapids	2,070,950	180,080	2,251,030	1,689,094	180,080	1,869,174	-17.0%	1,865,798	180,080	2,045,878	-9.1%
Staples	1,196,477	58,640	1,255,117	934,452	58,640	993,092	-20.9%	1,109,214	58,640	1,167,854	-7.0%
Stewartville	925,299	111,250	1,036,549	676,415	111,250	787,665	-24.0%	832,611	111,250	943,861	-8.9%
Thief River Falls	2,263,698	152,752	2,416,450	1,821,345	152,752	1,974,097	-18.3%	2,063,382	152,752	2,216,134	-8.3%
Virginia	4,833,643	276,404	5,110,047	3,555,986	276,404	3,832,390	-25.0%	4,409,500	276,404	4,685,904	-8.3%
Wadena	1,159,493	75,486	1,234,979	931,500	75,486	1,006,986	-18.5%	1,065,857	75,486	1,141,343	-7.6%
Waite Park	675,198	146,448	821,646	314,270	146,448	460,718	-43.9%	489,325	146,448	635,773	-22.6%
Warren	465,527	44,429	509,956	383,994	44,429	428,423	-16.0%	430,662	44,429	475,091	-6.8%
Warroad	518,500	37,207	555,707	374,622	37,207	411,829	-25.9%	466,518	37,207	503,725	-9.4%
Waseca	2,421,780	252,974	2,674,754	1,952,568	252,974	2,205,542	-17.5%	2,198,627	252,974	2,451,601	-8.3%
Willmar	4,730,389	216,923	4,947,312	3,944,322	216,923	4,161,245	-15.9%	4,385,048	216,923	4,601,971	-7.0%
Windom	1,189,719	112,547	1,302,266	927,002	112,547	1,039,549	-20.2%	1,088,842	112,547	1,201,389	-7.7%
Winona	10,149,540	496,194	10,645,734	8,231,573	496,194	8,727,767	-18.0%	9,426,562	496,194	9,922,756	-6.8%
Worthington	3,606,036	228,583	3,834,619	2,717,346	228,583	2,945,929	-23.2%	3,320,353	228,583	3,548,936	-7.5%
<i>City of Duluth</i>											
Duluth	31,177,603	1,174,985	32,352,588	25,191,665	1,174,985	26,366,650	-18.5%	29,033,245	1,174,985	30,208,230	-6.6%
<i>Selected Metropolitan Cities</i>											
Andover	119,901	556,955	676,856	-	86,864	86,864	-87.2%	-	337,486	337,486	-50.1%
Anoka	1,950,275	383,400	2,333,675	1,107,731	383,400	1,491,131	-36.1%	1,597,505	383,400	1,980,905	-15.1%
Apple Valley	413,743	1,184,208	1,597,951	-	71,937	71,937	-95.5%	-	720,199	720,199	-54.9%
Blaine	1,169,350	1,052,721	2,222,071	-	974,222	974,222	-56.2%	451,831	1,052,721	1,504,552	-32.3%
Bloomington	383,431	1,698,191	2,081,622	-	-	-	-100.0%	-	338,510	338,510	-83.7%
Brooklyn Center	2,573,851	754,940	3,328,791	794,268	754,940	1,549,208	-53.5%	1,894,259	754,940	2,649,199	-20.4%
Brooklyn Park	2,496,514	1,417,495	3,914,009	-	1,417,495	1,417,495	-63.8%	1,270,019	1,417,495	2,687,514	-31.3%
Burnsville	843,323	1,320,516	2,163,839	-	-	-	-100.0%	-	1,021,923	1,021,923	-52.8%
Champlin	467,750	473,710	941,460	-	397,624	397,624	-57.8%	155,030	473,710	628,740	-33.2%
Chanhassen	20,485	303,470	323,955	-	-	-	-100.0%	-	-	-	-100.0%
Chaska	571,630	151,574	723,204	422,682	151,574	574,256	-20.6%	388,462	151,574	540,036	-25.3%
Columbia Heights	2,561,847	646,380	3,208,227	1,303,550	646,380	1,949,930	-39.2%	2,161,058	646,380	2,807,438	-12.5%
Cross Lake	2,835,423	1,361,635	4,197,058	450,000	1,361,635	1,811,635	-56.8%	1,950,539	1,361,635	3,312,174	-21.1%

*Handwritten note: State of MN cut property taxes in 2009*

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	2004 Current Law			House Tax Committee Bill for 2004				Dorman Amendment for 2004			
	Est. LGA	Est. MV Credit	Total	Est. LGA	Est. MV Credit	Total	% Chg. from Curr. Law	Est. LGA	Est. MV Credit	Total	Loss from Curr. Law
Cottage Grove	966,440	768,009	1,734,449	-	768,009	768,009	-55.7%	431,222	768,009	1,199,231	-30.9%
Crystal	2,235,131	588,966	2,824,097	1,400,606	588,966	1,989,572	-29.6%	1,820,683	588,966	2,409,649	-14.7%
Eagan	131,163	1,192,137	1,323,300	-	-	-	-100.0%	-	269,637	269,637	-79.6%
Eden Prairie	172,420	830,120	1,002,540	-	-	-	-100.0%	-	-	-	-100.0%
Edina	-	606,662	606,662	-	-	-	-100.0%	-	-	-	-100.0%
Forest Lake	330,725	303,800	634,525	-	247,536	247,536	-61.0%	113,171	303,800	416,971	-34.3%
Fridley	1,916,655	506,851	2,423,506	626,742	506,851	1,133,593	-53.2%	1,494,920	506,851	2,001,771	-17.4%
Golden Valley	79,361	524,044	603,405	-	-	-	-100.0%	-	10,952	10,952	-98.2%
Ham Lake	177,018	196,302	373,320	-	132,859	132,859	-64.4%	30,072	196,302	226,374	-39.4%
Hamburg	41,635	23,896	65,531	36,510	23,896	60,406	-7.8%	24,270	23,896	48,166	-26.5%
Hastings	1,539,383	543,253	2,082,636	538,234	543,253	1,081,487	-48.1%	1,099,770	543,253	1,643,023	-21.1%
Hopkins	1,343,753	302,901	1,646,654	50,000	302,901	352,901	-78.6%	904,210	302,901	1,207,111	-26.7%
Hugo	31,496	205,923	237,419	-	59,158	59,158	-75.1%	-	106,977	106,977	-54.9%
Inver Grove Heights	581,633	773,220	1,354,853	-	408,875	408,875	-69.8%	63,109	773,220	836,329	-38.3%
Lakeland	90,115	46,306	136,421	46,340	46,306	92,646	-32.1%	57,793	46,306	104,099	-23.7%
Lakeville	499,403	777,919	1,277,322	-	121,706	121,706	-90.5%	-	612,673	612,673	-52.0%
Lilydale	9,516	17,321	26,837	-	5,301	5,301	-80.2%	-	14,743	14,743	-45.1%
Lino Lakes	157,812	389,919	547,731	-	-	-	-100.0%	-	211,625	211,625	-61.4%
Little Canada	117,761	144,439	262,200	-	42,420	42,420	-83.8%	4,603	144,439	149,042	-43.2%
Maple Grove	179,873	978,632	1,158,505	-	-	-	-100.0%	-	187,335	187,335	-83.8%
Maplewood	717,737	679,050	1,396,787	-	410,754	410,754	-70.6%	40,912	679,050	719,962	-48.5%
Mendota Heights	13,309	211,405	224,714	-	-	-	-100.0%	-	30,284	30,284	-86.5%
Minneapolis	123,081,927	8,422,054	131,503,981	69,686,984	8,422,054	78,109,038	-40.6%	108,269,748	8,422,054	116,691,802	-11.3%
Minnetonka	158,528	795,127	953,655	-	-	-	-100.0%	-	-	-	-100.0%
Minnetrista	4,844	53,361	58,205	-	-	-	-100.0%	-	-	-	-100.0%
Mounds View	884,855	232,699	1,117,554	423,291	232,699	655,990	-41.3%	697,079	232,699	929,778	-16.8%
New Brighton	793,905	381,411	1,175,316	-	381,411	381,411	-67.5%	459,513	381,411	840,924	-28.5%
New Hope	1,520,884	416,770	1,937,654	478,257	416,770	895,027	-53.8%	1,048,179	416,770	1,464,949	-24.4%
Newport	386,391	97,788	484,179	259,507	97,788	357,295	-26.2%	291,062	97,788	388,850	-19.7%
North St. Paul	1,163,591	153,101	1,316,692	879,278	153,101	1,032,379	-21.6%	995,042	153,101	1,148,143	-12.8%
Oakdale	647,276	728,374	1,375,650	-	637,116	637,116	-53.7%	238,916	728,374	967,290	-29.7%
Plymouth	74,616	735,373	809,989	-	-	-	-100.0%	-	-	-	-100.0%
Prior Lake	44,612	355,488	400,100	-	-	-	-100.0%	-	73,397	73,397	-81.7%
Ramsey	304,081	456,291	760,372	-	282,372	282,372	-62.9%	29,188	456,291	485,479	-36.2%
Richfield	3,829,892	869,381	4,699,273	2,471,839	869,381	3,341,220	-28.9%	3,106,251	869,381	3,975,632	-15.4%
Robbinsdale	2,144,420	370,286	2,514,706	1,519,552	370,286	1,889,838	-24.8%	1,848,337	370,286	2,218,623	-11.8%
Rogers	4,651	105,230	109,881	-	-	-	-100.0%	-	7,455	7,455	-93.2%
Rosemount	402,339	455,361	857,700	-	105,031	105,031	-87.8%	-	424,826	424,826	-50.5%
Roseville	92,393	581,308	673,701	-	-	-	-100.0%	-	196,868	196,868	-70.8%
Saint Anthony	251,712	203,525	455,237	-	134,750	134,750	-70.4%	97,921	203,525	301,446	-33.8%
Saint Louis Park	2,317,510	898,936	3,216,446	-	898,936	898,936	-72.1%	1,425,398	898,936	2,324,334	-27.7%
Saint Paul	78,520,770	4,541,120	83,061,890	50,876,255	4,541,120	55,417,375	-33.3%	71,014,836	4,541,120	75,555,956	-9.0%
Saint Paul Park	556,991	115,784	672,775	379,131	115,784	494,915	-26.4%	477,709	115,784	593,493	-11.8%
Savage	70,027	562,420	632,447	-	-	-	-100.0%	-	173,454	173,454	-72.6%
Shakopee	165,768	549,118	714,886	-	-	-	-100.0%	-	284,534	284,534	-60.2%
Shoreview	31,941	481,869	513,810	-	-	-	-100.0%	-	178,110	178,110	-65.3%
South St. Paul	3,461,979	544,041	4,006,020	1,950,022	544,041	2,494,063	-37.7%	3,010,347	544,041	3,554,388	-11.3%
Spring Lake Park	260,775	211,697	472,472	-	203,880	203,880	-56.8%	122,622	211,697	334,319	-29.2%
Stillwater	1,379,151	464,426	1,843,577	656,743	464,426	1,121,169	-39.2%	950,148	464,426	1,414,574	-23.3%
Vadnais Heights	15,825	188,366	204,191	-	-	-	-100.0%	-	74,570	74,570	-63.5%

	2004 Current Law			House Tax Committee Bill for 2004				Dorman Amendment for 2004			
	Est. LGA	Est. MV Credit	Total	Est. LGA	Est. MV Credit	Total	% Chg. from Curr. Law	Est. LGA	Est. MV Credit	Total	Loss from Curr. Law
West St. Paul	1,410,787	538,977	1,949,764	537,285	538,977	1,076,262	-44.8%	1,030,237	538,977	1,569,214	-19.5%
White Bear Lake	796,625	387,653	1,184,278	327,985	387,653	715,638	-39.6%	512,538	387,653	900,191	-24.0%
Woodbury	103,690	905,159	1,008,849	-	-	-	-100.0%	-	87,191	87,191	-91.4%

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